

**GOVERNMENT OF ANDHRA PRADESH
ABSTRACT**

Budget - Classification of Accounts - Standardization of Object Heads - Revised Object Heads - Adoption in the State Government Accounts - Continuation Orders - Issued.

FINANCE (BUDGET.I) DEPARTMENT

G.O.MS.No. 16

Dated: 15-04-2025
Read the Following:

1. G.O. Ms. No.69, Finance (Budget.I) Department, dt. 14.08.2019
2. G.O. Ms. No.130, Finance (Budget.I) Department, dt. 26.09.2019
3. G.O. Ms. No.146, Finance (Budget.I) Department, dt. 08.11.2019
4. G.O. Ms. No.46, Finance (Budget.I) Department, dt. 25.05.2020

ORDER:

In continuation of the orders issued in the G.O.s 1st to 4th read above, the following Object Heads are adopted in the State Government Accounts.

NOTES ON OBJECT HEADS (Types of Expenditure and Drawl Procedure)

DH	SDH	Description	Drawl Procedure	Nature of expenditure allowed
370	371	Grants-in-Aid towards Contract Employees Salaries	Credit to the PD account of the institution	Grants-in-Aid expenditure towards salaries of Contract Employees, Outsourcing employees and other employees (Professional Services/Part-time/Full-time/Daily Wage/Third party services etc.) working in Grant in aid institutions like APSWREIS, Universities, Corporations etc.
	372	Grants-in-Aid towards Outsourcing Employees Salaries		
	373	Grants-in-Aid towards Other Employees Salaries (Professional Services/Part-time/Full-time/Daily Wage/Third party services etc.)		

DH	SDH	Description	Drawl Procedure	Nature of expenditure allowed
380	381	Grants-in-Aid towards Rents, Rates and Taxes	Credit to the PD account of the institution	Grants-in-Aid expenditure towards Rents, Rates & Taxes, Water charges, Electricity charges, Scholarships and Stipends, Hire vehicle charges, Diet charges and Functions & Events adjusted to Grant in aid institutions like APSWREIS, Universities, Corporations etc.
	382	Grants-in-Aid towards Water Charges		
	383	Grants-in-Aid towards Electricity Charges		
	384	Grants-in-Aid towards Scholarships and Stipends		
	385	Grants-in-Aid towards Hiring Vehicle Charges		
	386	Grants-in-Aid towards Diet Charges		
	387	Grants-in-Aid towards Functions & Events		
900	901	Pensions to Old Age Persons and Widows	Credit as per the Sanction order/Bank Account/PD Account	Covers the expenditure pertaining to Social Security Pensions
	902	Old Age Pensions to Artists		
	903	Pensions to Single Women		
	904	Pensions to Transgender		
	905	Pensions to AIDS Patients		
	906	Pensions to Dialysis Patients (CKDU)		
	907	Pensions to Disabled Persons		
	908	Pensions to Fishermen		
	909	Pensions to Toddy Tappers		
	910	Pensions to Traditional Cobblers		
	911	Pensions to Dappu Artists		
	940	Pension to Thalassemia patients		
	941	Pension to Sickle Cell disease patients		

DH	SDH	Description	Drawl Procedure	Nature of expenditure allowed
	942	Pension to Severe Hemophilia (<2% of factor 8 or 9) patients	Credit as per the Sanction order/Bank Account/PD Account	Covers the expenditure pertaining to Social Security Pensions
	943	Pension to Bilateral Elephantiasis-Grade patients		
	912	Thallikivandanam	Credit as per the Sanction order/Bank Account/PD Account	Covers the expenditure relating to the Schemes/DBT Schemes
	913	Loan Waiver to SHGs		
	916	Incentives to Pastors		
	917	Visit to Holy land Jerusalem		
	918	Incentives to Imams and Mouzans		
	919	Support of Haj Pilgrims		
	922	Financial Assistance to Women		
	923	Financial Assistance for Marriages		
	924	Financial Assistance to Drivers		
	925	Financial Assistance to Nayee Brahmins & Washermen		
	926	Financial Assistance to Weavers		
	929	Financial Assistance to Fishermen		
	931	Financial Assistance to Hawkers		
	932	Post Matric Scholarships (RTF)		
	933	Post Matric Scholarships (MTF)		
	935	Kapu Nestham (for Kapu Women)		
	936	Economic Support - Backend Subsidy to Mobile Dispensing Units		

DH	SDH	Description	Drawl Procedure	Nature of expenditure allowed
	937	Financial Assistance to EBC Women (EBC Nestham)	Credit as per the Sanction order/Bank Account/PD Account	Covers the expenditure relating to the Schemes/DBT Schemes
	938	Financial Assistance for Marriages for Minorities		
	952	Ambedkar Overseas Vidya Nidhi (AOVN)		
	953	Incentives for Civil Service Examination		
	954	Dr. A.P.J. Abdul Kalam Overseas Education Scheme for Minorities		
	955	Subsidy on Domestic LPG Scheme		

All the Special Chief Secretaries/ Principal Secretaries / Secretaries/ HoD's/ District Collectors/ DTA/ PAO/ DoWA are requested to take suitable action in this regard.

(BY ORDER AND IN THE NAME OF THE GOVERNOR OF ANDHRA PRADESH)

D. RONALD ROSE
SECRETARY TO GOVERNMENT (B&IF)

To
All the Departments of Secretariat.
All Heads of Departments.
All the District Collectors.
The Director of Treasuries and Accounts, A.P., Mangalagiri.
The Pay and Accounts Officer, A.P., Mangalagiri.
The Director of Works and Accounts, A.P., Mangalagiri.
The Principal Accountant General, (A&E/Audit), A.P., Vijayawada.
Copy to
The CEO, APCFSS, Mangalagiri.
All FMUs and Officers in Finance Department.
The PS to Chief Secretary/ PS to the Officers in CMO.
The PS to PFS/ Secretary (Budget & IF)/ Secretary (Exp & HR)/ Addl. Secretary(RM)/JS(C)/DS(C).
SF/SCs 2786467

//FORWARDED::BY ORDER//

SECTION OFFICER